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**ALLEN PARISH FIRE PROTECTION DISTRICT NO. 5**

Oberlin, Louisiana

Compiled Financial Statements

Year ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 05 2000

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**ACCOUNTANTS' REPORT**

Board of Commissioners  
Allen Parish Fire Protection District No. 5  
Oberlin, Louisiana

We have compiled the accompanying general purpose financial statements of the Allen Parish Fire Protection District No. 5, a component unit of the Allen Parish Police Jury, as of December 31, 1999 and for the year then ended, and the accompanying supplementary information contained on pages 7-10 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the general purpose financial statements. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Allen Parish Fire Protection District No. 5 general purpose financial statements. Accordingly, these general purpose financial statements are not designed for those who are not informed about such matters.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
June 14, 2000

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ALLEN PARISH FIRE PROTECTION DISTRICT NO. 5  
Oberlin, Louisiana

Combined Balance Sheet – All Fund Types and Account Groups  
December 31, 1999

	Governmental Fund Types			Account Groups		Totals (Memo Only)
	General	Debt Service	Capital Projects	General	General	
				Fixed Assets	Long-Term Debt	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and interest-bearing deposits	\$ 32,015	\$ 5,141	\$ 89,805	\$ -	\$ -	\$ 126,961
Receivables -						
Ad valorem taxes, net	50,737	81,180	-	-	-	131,917
Due from other funds	12,149	-	10,711	-	-	22,860
Fixed assets	-	-	-	900,699	-	900,699
Amount available in debt service funds	-	-	-	-	86,321	86,321
Amount to be provided for retirement of general long-term obligations	-	-	-	-	848,679	848,679
<b>Total assets and other debits</b>	<b>\$ 94,901</b>	<b>\$ 86,321</b>	<b>\$ 100,516</b>	<b>\$ 900,699</b>	<b>\$ 935,000</b>	<b>\$ 2,117,437</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 1,464	\$ -	\$ 2,346	\$ -	\$ -	\$ 3,810
Due to other funds	10,216	495	12,149	-	-	22,860
General obligation bonds payable	-	-	-	-	935,000	935,000
<b>Total liabilities</b>	<b>11,680</b>	<b>495</b>	<b>14,495</b>	<b>-</b>	<b>935,000</b>	<b>961,670</b>
<b>Fund equity:</b>						
Investment in general fixed assets	-	-	-	900,699	-	900,699
<b>Fund balances</b>						
Reserved for debt service	-	85,826	-	-	-	85,826
Designated	-	-	86,021	-	-	86,021
Unreserved, undesignated	83,221	-	-	-	-	83,221
<b>Total fund equity</b>	<b>83,221</b>	<b>85,826</b>	<b>86,021</b>	<b>900,699</b>	<b>-</b>	<b>1,155,767</b>
<b>Total liabilities and fund equity</b>	<b>\$ 94,901</b>	<b>\$ 86,321</b>	<b>\$ 100,516</b>	<b>\$ 900,699</b>	<b>\$ 935,000</b>	<b>\$ 2,117,437</b>

See accountants' report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 5  
Oberlin, Louisiana

Combined Statement of Revenues Expenditures, and Changes in Fund Balances -  
All Governmental Fund Types  
Year Ended December 31, 1999

	Governmental Fund Types			Totals (Memo Only)
	General	Debt Service	Capital Projects	
<b>Revenue:</b>				
Ad valorem taxes	\$ 50,737	\$ 81,180	\$ -	\$ 131,917
Local sources - donations	-	-	12,000	12,000
Interest	<u>1,620</u>	<u>1,370</u>	<u>20,285</u>	<u>23,275</u>
Total revenues	<u>52,357</u>	<u>82,550</u>	<u>32,285</u>	<u>167,192</u>
<b>Expenditures:</b>				
Current -				
Accounting	2,200	-	-	2,200
Advertising	129	-	-	129
Bank service charges	8	-	-	8
Fuel	746	-	-	746
Insurance	7,621	-	-	7,621
Maintenance	1,033	-	-	1,033
Miscellaneous	15	-	-	15
Office supplies	2,238	-	-	2,238
Pension commission	344	-	-	344
Postage	22	-	-	22
Supplies	912	-	-	912
Utilities	1,202	-	-	1,202
Capital outlay	-	-	900,699	900,699
Debt service -				
Principal	-	15,000	-	15,000
Interest and fiscal charges	<u>-</u>	<u>57,649</u>	<u>-</u>	<u>57,649</u>
Total expenditures	<u>16,470</u>	<u>72,649</u>	<u>900,699</u>	<u>989,818</u>
Excess of revenues over expenditures	<u>35,887</u>	<u>9,901</u>	<u>(868,414)</u>	<u>(822,626)</u>
Fund balances, beginning	<u>47,334</u>	<u>75,925</u>	<u>954,435</u>	<u>1,077,694</u>
Fund balances, ending	<u>\$ 83,221</u>	<u>\$ 85,826</u>	<u>\$ 86,021</u>	<u>\$ 255,068</u>

See accountants' report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 5  
Oberlin, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - All Governmental Fund Types  
Year Ended December 31, 1999

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Ad valorem taxes	\$ 47,000	\$ 50,737	\$ 3,737
Local sources - donations	-	-	-
Interest	<u>1,500</u>	<u>1,620</u>	<u>120</u>
Total revenues	<u>48,500</u>	<u>52,357</u>	<u>3,857</u>
Expenditures:			
Current -			
General Government:			
Accounting	2,000	2,200	(200)
Advertising	250	129	121
Bank service charges	-	8	(8)
Fuel	800	746	54
Insurance	7,621	7,621	-
Maintenance	1,700	1,033	667
Miscellaneous	-	15	(15)
Office supplies	750	2,238	(1,488)
Pension commission	-	344	(344)
Postage	-	22	(22)
Supplies	-	912	(912)
Travel	2,000	-	2,000
Utilities	<u>700</u>	<u>1,202</u>	<u>(502)</u>
Total general government	<u>15,821</u>	<u>16,470</u>	<u>(649)</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Debt service -			
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>15,821</u>	<u>16,470</u>	<u>(649)</u>
Excess of revenues over expenditures	<u>32,679</u>	<u>35,887</u>	<u>3,208</u>
Fund balances, beginning	<u>47,334</u>	<u>47,334</u>	<u>-</u>
Fund balances, ending	<u>\$ 80,013</u>	<u>\$ 83,221</u>	<u>\$ 3,208</u>

See accountants' report.



**SUPPLEMENTARY INFORMATION**

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Allen Parish Fire Protection District No. 5  
Oberlin, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Allen Parish Fire Protection District No. 5, a component unit of the Allen Parish Police Jury, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Allen Parish Fire Protection District No. 5 compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The Allen Parish Fire Protection District No. 5 complied with LSA-RS 38:2211-2251 (the public bid law).

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

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The Allen Parish Fire Protection No. 5 utilizes volunteer workers and, thus, does not have employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

See item "3" above.

#### *Budgeting*

5. Obtained a copy of the legally adopted budget and all amendments.

Management adopted a formal budget as required by LSA-RS 39:1301-14, and provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the published advertisement in the official journal.

We traced the adoption of the original budget to the published advertisement in the official journal. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee:

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the Chairman of the Board of Commissioners of the Allen Parish Fire Protection District No. 5, and a second board member.

*Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minutes were posted or advertised as required by LSA-RS 42:12 (the open meetings law).

Allen Parish Fire Protection District No. 5 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. The District complied with LSA-RS 42:12.

*Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

11. Examine payroll records for the year to determine whether any payments have been made to employees who may constitute bonuses, advances, or gifts.

The Allen Parish Fire Protection District No. 5 utilizes volunteer workers and, thus, does not have employees.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Allen Parish Fire Protection District No. 5 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
June 14, 2000

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 5

Summary Schedule of Current and Prior Year Findings and Corrective Action Plan  
Year Ended December 31, 1999

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (12/31/98)						
	12/31/98	Management did not adopt a formal budget required by LSA - R.S. 39:1301 - 14.	Resolved	N/A	Robby Evans, Chairman	
	12/31/98	The district is required to post a notice of each meeting and the accompanying agenda, 24 hours prior to the scheduled meeting time, on the door of the district's office building under the open meetings law, LSA - R.S. 42:1-12. The district did not properly post the meeting notices during the year.	Resolved	N/A	Robby Evans, Chairman	

CURRENT YEAR (12/31/99)

There were no findings for the current year (12/31/99).